

EXHIBIT C

From: "Picard, Irving H." <ipicard@bakerlaw.com>
Date: July 15, 2010 12:47:26 PM CDT
To: Timothy Murray <tp1murray@comcast.net>
Cc: "Cheema, Bik" <bcheema@bakerlaw.com>, "Wlodek, Heather" <hwlodek@bakerlaw.com>
Subject: RE: Palmer Family Trust Account # 1EM144-3-0 (resent to correct email address)

Mr. Murray:

Since the time to object to the determination for the Palmer Family Trust has expired, there is no time period to extend. Having said that, you should feel free to file and serve any objection at the earliest possible time.

Irving H. Picard, Trustee

From: Timothy Murray [mailto:tp1murray@comcast.net]
Sent: Thursday, July 15, 2010 1:39 PM
To: Picard, Irving H.; Irving Picard
Subject: Palmer Family Trust Account # 1EM144-3-0 (resent to correct email address)

Dear Mr. Picard,

Prior to June 9, 2010, I contacted the Madoff Trustee via your web based email page (see attached email thread) asking the status of the claims for Palmer Family Trust and Boyer H. Palmer IRA accounts. On June 9, 2010, the Trustee responded, thanking me for my patience, and that the claims are still under review. Prior to June 11, 2010, I emailed the Trustee asking that I be copied with all correspondence so that Determination Letters can be responded to in a timely fashion. (The original claim submittal requested that I receive copies too.) On June 11, 2010, the Trustee responded that my address had been added to receive correspondence. I did receive Boyer's

Determination Letter dated June 24, 2010, but did not receive a copy of the letter for Palmer Family Trust.

I found out yesterday that the Determination Letter dated May 19, 2010, was mailed to our bank in South Dakota but not to me as requested. Therefor we are in need of an extension to August 14, 2010, to respond to the Determination Letter.

Sincerely,

Tim Murray

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